

Yavapai County
Summary Schedule of estimated revenues and expenditures/expenses
Fiscal year 2025

Fiscal year		S c h	L i n e	Funds						
				General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise funds	Total all funds
2024	Adopted/adjusted budgeted expenditures/expenses*	E	1	149,449,491	260,565,554	6,351,596	0	0	0	416,366,641
2024	Actual expenditures/expenses**	E	2	144,013,966	170,451,188	6,347,505	0	0	0	320,812,659
2025	Beginning fund balance/(deficit) or net position/(deficit) at July 1***		3	70,891,284	77,927,043	608,992	0	0	0	149,427,319
2025	Primary property tax levy	B	4	62,592,371	0	0	0			62,592,371
2025	Secondary property tax levy	B	5	0	10,914,108	0	0			10,914,108
2025	Estimated revenues other than property taxes	C	6	96,099,513	164,267,805	71,500	0	0	0	260,438,818
2025	Other financing sources	D	7	0	0	0	0	0	0	0
2025	Other financing (uses)	D	8	0	0	0	0	0	0	0
2025	Interfund transfers in	D	9	3,345,851	58,676,212	6,226,190	0	0	0	68,248,253
2025	Interfund transfers (out)	D	10	28,287,447	39,947,556	13,250	0	0	0	68,248,253
2025	Line 11: Reduction for fund balance reserved for future budget year expenditures		11							
	Maintained for future debt retirement			0	0	0	0	0	0	0
	Maintained for future capital projects			0	0	0	0	0	0	0
Maintained for future financial stability		0		0	0	0	0	0	0	
Maintained for future retirement contributions		0		0	0	0	0	0	0	
				0	0	0	0	0	0	0
2025	Total financial resources available		12	204,641,572	271,837,612	6,893,432	0	0	0	483,372,616
2025	Budgeted expenditures/expenses	E	13	154,824,093	265,713,184	6,349,122	0	0	0	426,886,399

Expenditure limitation comparison

	2024	2025
1 Budgeted expenditures/expenses	\$ 416,366,641	\$ 426,886,399
2 Add/subtract: estimated net reconciling items	(50,205,971)	(57,553,394)
3 Budgeted expenditures/expenses adjusted for reconciling items	366,160,670	369,333,005
4 Less: estimated exclusions	206,285,724	202,115,573
5 Amount subject to the expenditure limitation	\$ 159,874,946	\$ 167,217,432
6 EEC expenditure limitation	\$ 159,874,946	\$ 167,217,432

* Includes expenditure/expense adjustments approved in the current year from Schedule E.

** Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

*** Amounts on this line represent beginning fund balance/(deficit) or net position/(deficit) amounts except for nonspendable amounts (e.g., prepaids and inventories) or amounts legally or contractually required to be maintained intact (e.g., principal of a permanent fund). See the Instructions tab, cell C17 for more information about the amounts that should and should not be included on this line.

Yavapai County
Tax levy and tax rate information
Fiscal year 2025

	<u>2024</u>	<u>2025</u>
1. Maximum allowable primary property tax levy. A.R.S. §42-17051(A)	\$ 71,304,382	\$ 74,640,346
2. Amount received from primary property taxation in the current year in excess of the sum of that year's maximum allowable primary property tax levy. A.R.S. §42-17102(A)(18)	\$ 0	
3. Property tax levy amounts		
A. Primary property taxes	\$ 60,990,002	\$ 62,592,371
Property tax judgment	0	0
B. Secondary property taxes		
Yavapai County Flood Control District	\$ 5,595,115	\$ 5,720,051
Yavapai County Free Library District	4,993,583	5,123,720
Ash Fork Street Light Improv District	20,925	20,380
Seligman Street Light Improv District	14,486	14,775
Yarnell Street Light Improv District	12,483	12,732
Seligman Sanitary District	22,450	22,450
Total secondary property taxes	\$ 10,659,042	\$ 10,914,108
C. Total property tax levy amounts	\$ 71,649,044	\$ 73,506,479
4. Property taxes collected*		
A. Primary property taxes		
(1) Current year's levy	\$ 60,541,423	
(2) Prior years' levies	861,687	
(3) Total primary property taxes	\$ 61,403,110	
B. Secondary property taxes		
(1) Current year's levy	\$ 10,547,678	
(2) Prior years' levies	156,247	
(3) Total secondary property taxes	\$ 10,703,925	
C. Total property taxes collected	\$ 72,107,035	
5. Property tax rates		
A. County tax rate		
(1) Primary property tax rate	1.7148	1.6443
Property tax judgment		
(2) Secondary property tax rate		
Yavapai County Flood Control District	0.1750	0.1674
Yavapai County Free Library District	0.1404	0.1346
(3) Total county tax rate	2.0302	1.9463
B. Special assessment district tax rates		
Secondary property tax rates		
Ash Fork Street Light Improv District	0.9626	0.9564
Seligman Street Light Improv District	0.9578	0.8809
Yarnell Street Light Improv District	0.4213	0.3998
Seligman Sanitary District	4.1463	4.1888

* Includes actual property taxes collected as of the date the proposed budget was prepared,
plus estimated property tax collections for the remainder of the fiscal year.

Yavapai County
Revenues other than property taxes
Fiscal year 2025

	Estimated revenues	Actual revenues*	Estimated revenues
Source of revenues	2024	2024	2025
General Fund			
Taxes			
1/2 cent sales tax (General Fund - 40%)	\$ 11,930,000	\$ 12,500,000	\$ 12,700,000
Delinquent tax penalty	1,100,000	1,100,000	1,200,000
Cable TV	300,000	266,000	292,000
Licenses and permits			
Zoning permits and fines	400,000	400,000	400,000
Building permits	3,000,000	3,200,000	2,800,000
Environmental permits	450,000	450,000	450,000
			0
Intergovernmental			
State sales tax	48,870,000	50,100,000	50,100,000
Vehicle license tax	11,720,000	11,720,000	12,000,000
State revenue sharing lottery	550,050	412,537	425,000
JP Salary Reimbursement	100,000	150,000	250,000
Federal PILT	0	4,146,600	4,234,000
Intergovernmental - miscellaneous	2,431,013	3,293,813	3,301,013
Charges for services			
Recorder fees	1,800,000	1,700,000	1,400,000
Clerk of the court fees	285,000	285,000	285,000
Solid waste fees	680,000	730,000	700,000
Charges for services - miscellaneous	435,500	485,020	545,500
Fines and forfeits			
Justice & clerk of the court fines	2,885,000	3,958,000	3,017,000
			0
Investments			
Interest	300,000	2,300,000	1,500,000
			0
Miscellaneous			
Miscellaneous	500,000	1,693,160	500,000
			0
Total General Fund	\$ 87,736,563	\$ 98,890,130	\$ 96,099,513

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Yavapai County
Revenues other than property taxes
Fiscal year 2025

Source of revenues	Estimated revenues 2024	Actual revenues* 2024	Estimated revenues 2025
Special revenue funds			
List fund: Flood Control District			
Miscellaneous	\$ 45,000	\$ 45,000	\$ 45,000
Total	\$ 45,000	\$ 45,000	\$ 45,000
List fund: Yavapai County Free Library District			
Miscellaneous intergovernmental	\$ 0	\$ 64,063	\$ 77,381
Interest	153,754	81,691	84,884
Miscellaneous	0	14,491	30,000
Total	\$ 153,754	\$ 160,245	\$ 192,265
List fund: Jail District			
1/4 cent sales tax	\$ 15,260,000	\$ 15,760,000	\$ 15,900,000
Misc charges for services	0	1,000,000	1,000,000
Interest	1,000,000	0	0
Miscellaneous	0	60,000	60,000
Total	\$ 16,260,000	\$ 16,820,000	\$ 16,960,000
List fund: Highway User Revenue Fund			
Vehicle license tax	\$ 4,390,000	\$ 4,390,000	\$ 4,390,000
National forest fees	70,000	70,000	70,000
Miscellaneous	300,000	300,000	300,000
HURF tax	16,275,000	16,275,000	16,275,000
Total	\$ 21,035,000	\$ 21,035,000	\$ 21,035,000
List fund: Regional roads fund			
1/2 Cent Sales Tax	13,423,000	14,172,000	14,300,000
Interest	\$ 100,000	\$ 100,000	\$ 100,000
Total	\$ 13,523,000	\$ 14,272,000	\$ 14,400,000
List fund: ARPA Funds			
Intergovernmental Income	0	6,000,000	0
Interest	\$ 330,000	\$ 1,697,250	\$ 680,000
Total	\$ 330,000	\$ 7,697,250	\$ 680,000
List fund: Opioid Settlement Fund			
Misc Intergovernmental Revenue	\$ 750,000	\$ 750,000	\$ 604,491
Total	\$ 750,000	\$ 750,000	\$ 604,491
List fund: Capital Improvements			
1/2 Cent Sales Tax	4,474,000	4,724,000	4,800,000
Interest	\$ 5,000	\$ 4,000	\$ 4,000
Total	\$ 4,479,000	\$ 4,728,000	\$ 4,804,000
List fund: Capital Reserve			
Interest	\$ 250,000	\$ 750,000	\$ 750,000
Total	\$ 250,000	\$ 750,000	\$ 750,000
List fund: grants and feed funds			
Adult probation	\$ 6,796,429	\$ 7,188,445	\$ 7,366,286
Attorney	1,166,365	1,166,364	1,663,331
Board of Supervisors	36,291,000	905,625	35,601,000
Clerk of Superior Court	61,077	61,077	61,077
Community Health	31,745,225	23,718,277	22,254,279
CYMPO	1,599,377	1,787,440	1,409,197
Elections	1,000	2,500	0
Finance	1,700,000	1,300,000	1,700,000
Flood Control District	1,500,000	1,500,000	1,500,000
Jail District	2,934,212	3,662,953	4,353,258
Juvenile Proabation	3,363,742	3,881,961	3,334,986
Library District	2,164,095	1,845,538	2,124,493
Public Defender	350,500	350,500	361,500
Public Works	5,289,624	5,374,624	7,815,150

Yavapai County
Revenues other than property taxes
Fiscal year 2025

Source of revenues	Estimated revenues	Actual revenues*	Estimated revenues
	2024	2024	2025
Recorder	266,000	266,000	222,000
School Superintendent	6,818,523	6,631,197	6,499,483
Sheriff	6,526,130	6,610,336	6,822,441
Superior Court	1,530,259	1,679,744	1,662,768
Treasurer	33,000	33,000	33,000
Total	\$ 110,136,558	\$ 67,965,581	\$ 104,784,249
List fund: Special District Funds			
301 Ash Fork S.L.I.D. Interest Income	\$ 50	\$ 288	\$ 300
310 Yarnell S.L.I.D. Interest Income	20	437	200
311 Seligman S.L.I.D.	40	573	300
319 Seligman S.D. User Fees	11,000	12,663	10,000
319 Sligman S.D. Interest Income	0	7,692	2,000
Total	\$ 11,110	\$ 21,653	\$ 12,800
Total special revenue funds	\$ 166,973,422	\$ 134,244,729	\$ 164,267,805
Debt service funds			
905 Special District Assessments	\$ 120,000	\$ 73,000	\$ 65,000
905 Miscellaneous Revenue	500	0	500
905 Interest Income	4,000	24,000	5,000
913 Interest Income	0	1,750	1,000
Total debt service funds	\$ 124,500	\$ 98,750	\$ 71,500
Capital projects funds			
	\$	\$	\$ 0
			0
Total capital projects funds	\$ 0	\$ 0	\$ 0
Permanent funds			
	\$	\$	\$ 0
			0
			0
Total permanent funds	\$ 0	\$ 0	\$ 0
Enterprise funds			
	\$	\$	\$ 0
			0
			0
Total enterprise funds	\$ 0	\$ 0	\$ 0
Total all funds	\$ 254,834,485	\$ 233,233,609	\$ 260,438,818

* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

Yavapai County
Other financing sources/(uses) and interfund transfers
Fiscal year 2025

Fund	Other financing 2025		Interfund transfers 2025	
	Sources	(Uses)	In	(Out)
General Fund				
To 003 Jail District MOE				8,421,142
To 003 Jail District Debt Service				4,314,300
To 003 Jail District Add'l				5,228,911
To 204 Health Department				411,204
To 816 Comm Health Center				500,000
To 401 Capital Projects Debt Service				4,411,890
To 404 Capital Projects Reserve				5,000,000
Fr 423 General Services Projects			3,345,851	
Total General Fund	\$ 0	\$ 0	\$ 3,345,851	\$ 28,287,447
Special revenue funds				
816 Community Health Center			500,000	
204 Community Health			411,204	
230 Yavapai Library Network			50,000	
401 Capital Improvement			4,411,890	1,911,890
404 Capital Reserve			5,000,000	
423 General Services Projects				3,345,851
All other special revenue funds			30,325,515	30,295,515
0003 Jail District			17,964,353	4,314,300
0314 Flood Control District			0	30,000
0350 Library District				50,000
0303 Poquito Valley Debt Service			13,250	
Total special revenue funds	\$ 0	\$ 0	\$ 58,676,212	\$ 39,947,556
Debt service funds				
0905 Poquito Valley Debt Service	\$	\$	\$	\$ 13,250
0902 Lease Purch Debt Service			1,911,890	
0912 Jail District Revenue Oblig			4,314,300	
Total debt service funds	\$ 0	\$ 0	\$ 6,226,190	\$ 13,250
Capital projects funds				
	\$	\$	\$	\$
Total capital projects funds	\$ 0	\$ 0	\$ 0	\$ 0
Total all Funds	\$ 0	\$ 0	\$ 68,248,253	\$ 68,248,253

Yavapai County
Expenditures/expenses by fund
Fiscal year 2025

	Adopted budgeted expenditures/ expenses	Expenditure/ expense adjustments approved	Actual expenditures/ expenses*	Budgeted expenditures/ expenses
Fund/Department	2024	2024	2024	2025
General Fund				
Adult Probation	\$ 5,511,052	\$ 0	\$ 5,280,413	\$ 5,453,972
Assessor	5,235,768	0	5,239,868	5,554,838
Attorney	11,425,866	0	10,965,452	12,010,731
Board of Supervisors	2,782,990	10,000	2,743,336	3,272,093
Clerk of the Court	4,321,636	0	4,321,386	4,549,114
Constable, Bagdad/Yarnell	28,804	0	28,804	42,225
Constable, Mayer	120,726	0	120,725	137,510
Constable, Prescott	141,575	0	141,576	156,040
Constable, Seligman	32,574	0	32,574	36,845
Constable, Verde Valley	142,901	0	143,802	158,589
Development Services	6,551,265	23,800	6,427,112	6,966,715
Elections	1,465,639	0	1,420,580	1,495,349
Facilities	11,313,195	42,133	10,456,232	12,378,922
Finance	1,211,916	10,379	1,187,807	1,435,958
Fleet Management	6,657,693	0	6,626,440	6,739,306
General Services	15,607,610	(1,090,607)	12,670,076	14,941,166
Geographic Information Systems	1,038,323	0	968,847	1,068,377
Human Resources	1,379,929	36,471	1,356,145	1,696,640
Information Technology Services	8,382,600	724,624	9,008,768	10,018,658
JP Bagdad/Yarnell	534,422	0	533,141	710,594
JP Mayer	662,340	0	662,340	729,948
JP Prescott	1,051,100	0	1,051,101	1,210,825
JP Seligman	483,518	0	483,519	528,537
JP Verde Valley	783,753	0	783,754	920,752
Juvenile Probation	5,765,988	0	5,538,772	6,205,306
Medical Examiner	1,372,721	0	1,365,371	1,555,235
Public Defender	6,941,367	0	6,941,367	8,186,305
Public Fiduciary	657,882	0	639,982	701,946
Public Works	3,359,532	0	3,595,630	4,190,862
Recorder/Voter Registration	2,063,889	243,200	2,061,039	2,260,218
School Superintendent	1,065,881	0	1,065,880	1,086,939
Sheriff	32,121,220	0	31,302,955	28,741,610
Superior Court	8,035,371	0	7,650,727	8,367,865
Treasurer	1,198,445	0	1,198,445	1,314,103
Total General Fund	\$ 149,449,491	\$ 0	\$ 144,013,966	\$ 154,824,093

Yavapai County
Expenditures/expenses by fund
Fiscal year 2025

Fund/Department	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
Special revenue funds				
Special Districts	\$	\$	\$	\$
314 Flood Control	7,869,034	0	4,323,259	9,152,124
350 Library	5,072,565	0	4,785,544	5,096,267
003 Jail	31,142,150	0	29,508,078	32,610,053
301 Ash Fork Street Lighting ID	19,937	0	18,161	21,680
303 Poquito Valley Road ID	10,653	0	0	13,250
310 Yarnell Street Light ID	13,366	0	13,281	16,545
311 Seligman Street Light ID	16,190	0	14,224	17,645
319 Seligman Sanitary District	123,800	0	21,260	123,400
Other Special Revenue				
Adult Probation	6,773,009	0	7,158,809	7,460,102
Attorney	1,603,690	0	1,614,492	1,925,939
Other Attorney (ARPA)	531,883	0	505,850	252,213
Board of Supervisors	46,115,189	0	2,614,209	39,884,963
Other BOS (Capital Impr)	7,400,000	0	2,913,933	4,204,751
Other BOS (GF Reserve)	10,000,000	0	0	10,000,000
Other BOS (ARPA)	13,953,096	0	8,053,096	19,022,527
Clerk of Superior Court	61,076	0	61,076	66,076
Community Health Services	31,856,319	0	25,111,431	25,414,269
Other Comm Health Svc (ARPA)	92,898	0	34,249	334,836
Other Comm Health Svc (Opioid)	667,449	0	667,449	500,000
CYMPO	1,565,706	0	1,753,766	1,403,392
Elections	120,653	0	111,050	0
Facilities	0	0	0	0
Other Facilities (ARPA)	0	0	320,000	5,325,000
Finance	1,702,000	0	1,376,050	1,752,000
Other Finance (ARPA)	82,279	0	0	82,279
Flood Control District	1,500,000	0	1,500,000	1,500,000
Jail District	2,695,709	0	2,087,330	7,055,407
Juvenile Probation	3,567,481	0	3,093,663	4,027,104
Library	2,700,513	0	698,189	2,385,932
Public Defender	439,731	0	439,731	860,429
Public Works (HURF)	26,172,660	0	25,527,809	26,829,809
Public Works (Regional Roads)	24,709,143	0	14,196,389	17,946,011
Public Works (ARPA)	926,718	0	926,718	1,100,000
Public Works	4,664,816	0	5,558,872	8,258,980
Recorder	212,393	0	212,393	337,639
School Superintendent	7,027,463	0	6,460,879	6,712,289
Other School Superintendent (ARPA)	8,654,285	0	8,654,285	14,900,000
Sheriff	8,733,424	0	8,607,169	7,211,342
Superior Court	1,508,276	0	1,472,494	1,648,931
Treasurer	260,000	0	36,000	260,000
Total special revenue funds	\$ 260,565,554	\$ 0	\$ 170,451,188	\$ 265,713,184
Debt service funds				
0905 Poquito Valley Road ID	\$ 128,756	\$ 0	\$ 123,165	\$ 123,165
0911 Revenue Refunding Oblitation	1,911,890	0	1,911,890	1,911,657
0913 Jail District Bond Obligation	4,310,950	0	4,312,450	4,314,300
Total debt service funds	\$ 6,351,596	\$ 0	\$ 6,347,505	\$ 6,349,122
Total all funds	\$ 416,366,641	\$ 0	\$ 320,812,659	\$ 426,886,399

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Yavapai County
Expenditures/expenses by department
Fiscal year 2025

Department/Fund	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
Adult Probation:				
General Fund	\$ 5,511,052	\$ 0	\$ 5,280,413	\$ 5,453,972
Special Revenue Funds	\$ 6,773,009	\$ 0	\$ 7,158,809	\$ 7,460,102
Department total	\$ 12,284,061	\$ 0	\$ 12,439,222	\$ 12,914,074
Assessor:				
General Fund	\$ 5,235,768	\$ 0	\$ 5,239,868	\$ 5,554,838
Department total	\$ 5,235,768	\$ 0	\$ 5,239,868	\$ 5,554,838
Attorney:				
General Fund	\$ 11,425,866	\$ 0	\$ 10,965,452	\$ 12,010,731
ARPA	\$ 531,883	\$ 0	\$ 505,850	\$ 252,213
Special Revenue Funds	\$ 1,603,690	\$ 0	\$ 1,614,492	\$ 1,925,939
Department total	\$ 13,561,439	\$ 0	\$ 13,085,794	\$ 14,188,883
Board of Supervisors:				
General Fund	\$ 2,782,990	\$ 10,000	\$ 2,743,336	\$ 3,272,093
ARPA	\$ 13,953,096	\$ 0	\$ 8,053,096	\$ 19,022,527
Special Revenue Funds	\$ 46,115,189	\$ 0	\$ 2,614,209	\$ 39,884,963
General Fund Capital Reserve	\$ 10,000,000	\$ 0	\$ 0	\$ 10,000,000
Debt Service Funds	\$ 2,040,646	\$ 0	\$ 2,035,055	\$ 2,034,822
Improvement Districts	\$ 173,293	\$ 0	\$ 66,926	\$ 179,270
Department total	\$ 75,065,214	\$ 10,000	\$ 15,512,622	\$ 74,393,675
Capital Improvements:				
Capital Improvements	\$ 7,400,000	\$ 0	\$ 2,913,933	\$ 4,204,751
Department total	\$ 7,400,000	\$ 0	\$ 2,913,933	\$ 4,204,751
Clerk of Superior Court:				
General Fund	\$ 4,321,636	\$ 0	\$ 4,321,386	\$ 4,549,114
Special Revenue Funds	\$ 61,076	\$ 0	\$ 61,076	\$ 66,076
Department total	\$ 4,382,712	\$ 0	\$ 4,382,462	\$ 4,615,190
Community Health Services:				
ARPA	\$ 92,898	\$ 0	\$ 34,249	\$ 334,836
Opioid Settlement Fund	\$ 667,449	\$ 0	\$ 667,449	\$ 500,000
Special Revenue Funds	\$ 31,856,319	\$ 0	\$ 25,111,431	\$ 25,414,269
Department total	\$ 32,616,666	\$ 0	\$ 25,813,129	\$ 26,249,105
Constable, Bagdad/Yarnell:				
General Fund	\$ 28,804	\$ 0	\$ 28,804	\$ 42,225
Department total	\$ 28,804	\$ 0	\$ 28,804	\$ 42,225
Constable, Mayer:				
General Fund	\$ 120,726	\$ 0	\$ 120,725	\$ 137,510
Department total	\$ 120,726	\$ 0	\$ 120,725	\$ 137,510
Constable, Prescott:				
General Fund	\$ 141,575	\$ 0	\$ 141,576	\$ 156,040
Department total	\$ 141,575	\$ 0	\$ 141,576	\$ 156,040
Constable, Seligman:				
General Fund	\$ 32,574	\$ 0	\$ 32,574	\$ 36,845
Department total	\$ 32,574	\$ 0	\$ 32,574	\$ 36,845
Constable, Verde Valley:				
General Fund	\$ 142,901	\$ 0	\$ 143,802	\$ 158,589
Department total	\$ 142,901	\$ 0	\$ 143,802	\$ 158,589
CYMPO:				
Special Revenue Funds	\$ 1,565,706	\$ 0	\$ 1,753,766	\$ 1,403,392
Department total	\$ 1,565,706	\$ 0	\$ 1,753,766	\$ 1,403,392
Development Services:				
General Fund	\$ 6,551,265	\$ 23,800	\$ 6,427,112	\$ 6,966,715
Department total	\$ 6,551,265	\$ 23,800	\$ 6,427,112	\$ 6,966,715

Yavapai County
Expenditures/expenses by department
Fiscal year 2025

Department/Fund	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
Elections:				
General Fund	\$ 1,465,639	\$ 0	\$ 1,420,580	\$ 1,495,349
Special Revenue Funds	120,653	0	111,050	0
Department total	\$ 1,586,292	\$ 0	\$ 1,531,630	\$ 1,495,349
Facilities:				
General Fund	\$ 11,313,195	\$ 42,133	\$ 10,456,232	\$ 12,378,922
ARPA	0	0	320,000	5,325,000
Department total	\$ 11,313,195	\$ 42,133	\$ 10,776,232	\$ 17,703,922
Finance:				
General Fund	\$ 1,211,916	\$ 10,379	\$ 1,187,807	\$ 1,435,958
ARPA	82,279	0	0	82,279
Special Revenue Funds	1,702,000	0	1,376,050	1,752,000
Department total	\$ 2,996,195	\$ 10,379	\$ 2,563,857	\$ 3,270,237
Fleet Management:				
General Fund	\$ 6,657,693	\$ 0	\$ 6,626,440	\$ 6,739,306
Department total	\$ 6,657,693	\$ 0	\$ 6,626,440	\$ 6,739,306
Flood Control District:				
Flood Control District	\$ 7,869,034	\$ 0	\$ 4,323,259	\$ 9,152,124
Special Revenue Funds	1,500,000	0	1,500,000	1,500,000
Department total	\$ 9,369,034	\$ 0	\$ 5,823,259	\$ 10,652,124
General Services:				
General Fund	\$ 15,607,610	\$ (1,090,607)	\$ 12,670,076	\$ 14,941,166
Department total	\$ 15,607,610	\$ (1,090,607)	\$ 12,670,076	\$ 14,941,166
Geographic Information Systems:				
General Fund	\$ 1,038,323	\$ 0	\$ 968,847	\$ 1,068,377
Department total	\$ 1,038,323	\$ 0	\$ 968,847	\$ 1,068,377
Human Resources				
General Fund	\$ 1,379,929	\$ 36,471	\$ 1,356,145	\$ 1,696,640
Department total	\$ 1,379,929	\$ 36,471	\$ 1,356,145	\$ 1,696,640
Information Technology Services				
General Fund	\$ 8,382,600	\$ 724,624	\$ 9,008,768	\$ 10,018,658
Department total	\$ 8,382,600	\$ 724,624	\$ 9,008,768	\$ 10,018,658
JP Bagdad/Yarnell				
General Fund	\$ 534,422	\$ 0	\$ 533,141	\$ 710,594
Department total	\$ 534,422	\$ 0	\$ 533,141	\$ 710,594
JP Mayer				
General Fund	\$ 662,340	\$ 0	\$ 662,340	\$ 729,948
Department total	\$ 662,340	\$ 0	\$ 662,340	\$ 729,948
JP Prescott				
General Fund	\$ 1,051,100	\$ 0	\$ 1,051,101	\$ 1,210,825
Department total	\$ 1,051,100	\$ 0	\$ 1,051,101	\$ 1,210,825
JP Seligman				
General Fund	\$ 483,518	\$ 0	\$ 483,519	\$ 528,537
Department total	\$ 483,518	\$ 0	\$ 483,519	\$ 528,537
JP Verde Valley				
General Fund	\$ 783,753	\$ 0	\$ 783,754	\$ 920,752
Department total	\$ 783,753	\$ 0	\$ 783,754	\$ 920,752
Juvenile Probation				
General Fund	\$ 5,765,988	\$ 0	\$ 5,538,772	\$ 6,205,306
Special Revenue Funds	3,567,481	0	3,093,663	4,027,104
Department total	\$ 9,333,469	\$ 0	\$ 8,632,435	\$ 10,232,410

Yavapai County
Expenditures/expenses by department
Fiscal year 2025

Department/Fund	Adopted budgeted expenditures/ expenses 2024	Expenditure/ expense adjustments approved 2024	Actual expenditures/ expenses* 2024	Budgeted expenditures/ expenses 2025
Library District				
Library District	\$ 5,072,565	\$ 0	\$ 4,785,544	\$ 5,096,267
Special Revenue Funds	2,700,513	0	698,189	2,385,932
Department total	\$ 7,773,078	\$ 0	\$ 5,483,733	\$ 7,482,199
Medical Examiner				
General Fund	\$ 1,372,721	\$ 0	\$ 1,365,371	\$ 1,555,235
Department total	\$ 1,372,721	\$ 0	\$ 1,365,371	\$ 1,555,235
Public Defender				
General Fund	\$ 6,941,367	\$ 0	\$ 6,941,367	\$ 8,186,305
Special Revenue Funds	439,731	0	439,731	860,429
Department total	\$ 7,381,098	\$ 0	\$ 7,381,098	\$ 9,046,734
Public Fiduciary				
General Fund	\$ 657,882	\$ 0	\$ 639,982	\$ 701,946
Department total	\$ 657,882	\$ 0	\$ 639,982	\$ 701,946
Public Works				
General Fund	\$ 3,359,532	\$ 0	\$ 3,595,630	\$ 4,190,862
Public Works (HURF)	26,172,660	0	25,527,809	26,829,809
Public Works (Regional Roads)	24,709,143	0	14,196,389	17,946,011
ARPA Funds	926,718	0	926,718	1,100,000
Improvement Districts	10,653	0	0	13,250
Special Revenue Funds	4,664,816	0	5,558,872	8,258,980
Department total	\$ 59,843,522	\$ 0	\$ 49,805,418	\$ 58,338,912
Recorder/Voter Registration				
General Fund	\$ 2,063,889	\$ 243,200	\$ 2,061,039	\$ 2,260,218
Special Revenue Funds	212,393	0	212,393	337,639
Department total	\$ 2,276,282	\$ 243,200	\$ 2,273,432	\$ 2,597,857
School Superintendent:				
General Fund	\$ 1,065,881	\$ 0	\$ 1,065,880	\$ 1,086,939
ARPA	8,654,285	0	8,654,285	14,900,000
Special Revenue Funds	7,027,463	0	6,460,879	6,712,289
Department total	\$ 16,747,629	\$ 0	\$ 16,181,044	\$ 22,699,228
Sheriff:				
General Fund	\$ 32,121,220	\$ 0	\$ 31,302,955	\$ 28,741,610
Jail District	31,142,150	0	29,508,078	32,610,053
Jail District Debt Service	4,310,950	0	4,312,450	4,314,300
Sheriff Special Revenue Funds	8,733,424	0	8,607,169	7,211,342
Jail Dist Special Revenue Funds	2,695,709	0	2,087,330	7,055,407
Department total	\$ 79,003,453	\$ 0	\$ 75,817,982	\$ 79,932,712
Superior Court:				
General Fund	\$ 8,035,371	\$ 0	\$ 7,650,727	\$ 8,367,865
Special Revenue Funds	1,508,276	0	1,472,494	1,648,931
Department total	\$ 9,543,647	\$ 0	\$ 9,123,221	\$ 10,016,796
Treasurer:				
General Fund	\$ 1,198,445	\$ 0	\$ 1,198,445	\$ 1,314,103
Special Revenue Funds	260,000	0	36,000	260,000
Department total	\$ 1,458,445	\$ 0	\$ 1,234,445	\$ 1,574,103
Total	\$ 416,366,641	\$ 0	\$ 320,812,659	\$ 426,886,399

* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

Yavapai County
Full-time employees and personnel compensation
Fiscal year 2025

	Full-time equivalent (FTE)	Employee salaries and hourly costs	Retirement costs	Healthcare costs	Other benefit costs	Total estimated personnel compensation
Fund	2025	2025	2025	2025	2025	2025
General Fund	1,034	\$ 72,807,181	\$ 14,824,836	\$ 11,226,893	\$ 7,045,704	\$ 105,904,614
Special revenue funds						
Special Districts:		\$	\$	\$	\$	\$ 0
Jail District	248	15,893,425	3,398,136	2,728,000	1,972,840	23,992,401
Library District	34	2,291,891	248,570	242,000	182,831	2,965,292
Flood Control District	16	1,315,734	160,811	179,666	112,123	1,768,334
Other Special Revenue Funds:						
HURF	115	7,373,695	900,648	1,261,700	956,103	10,492,146
Regional Roads	4	384,938	44,990	44,000	34,811	508,739
Health Department	158	10,371,580	1,265,401	1,722,636	827,648	14,187,265
ARPA	2	5,591,124	31,226	34,375	20,808	5,677,533
Opioid Settlement Fund	1	0	0	0	0	0
All other Special Revenue Funds	199	9,958,732	3,640,385	2,296,422	1,658,639	17,554,178
Total special revenue funds	777	\$ 53,181,119	\$ 9,690,167	\$ 8,508,799	\$ 5,765,803	\$ 77,145,888
Debt service funds						
		\$	\$	\$	\$	\$ 0
						0
						0
Total debt service funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Capital projects funds						
		\$	\$	\$	\$	\$ 0
						0
						0
Total capital projects funds	0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Total all Funds	1,811	\$ 125,988,300	\$ 24,515,003	\$ 19,735,692	\$ 12,811,507	\$ 183,050,502